

**CITY OF SAINT PAUL: ALL FUNDS  
COMPOSITE SPENDING AND FINANCING SUMMARIES**

<b>SPENDING PLAN</b>	<b>1992 ADOPTED BUDGET</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>
General Fund (Operating)	136,566,773	140,926,145	146,328,794
General Obligation Debt Service (Current Year Only)	31,849,500	35,352,347	29,357,510
Special Funds (Operating)	193,402,823	190,862,614	187,309,038
Capital Improvements	<u>65,392,829</u>	<u>65,197,452</u>	<u>61,858,000</u>
Total Budgets (Unadjusted)	427,211,925	432,338,558	424,853,342
Less Transfers Between Budgets	<u>(60,932,756)</u>	<u>(61,359,144)</u>	<u>(54,413,666)</u>
Adjusted Spending Plan	<u><u>366,279,169</u></u>	<u><u>370,979,414</u></u>	<u><u>370,439,676</u></u>
<b>FINANCING PLAN</b>	<b>1992 ADOPTED BUDGET</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>
General Fund (Operating)	136,566,773	140,926,145	146,328,794
Special Fund (Operating)	193,402,823	190,862,614	187,309,038
Capital Improvements	65,392,829	65,197,452	61,858,000
Debt Services Funds	<u>58,972,239</u>	<u>57,287,916</u>	<u>49,808,310</u>
Total Budgets (Unadjusted)	<u>454,334,664</u>	<u>454,274,127</u>	<u>445,304,142</u>
Less Transfers	(60,932,756)	(61,359,144)	(54,413,666)
Less Subsequent Year Debt	<u>(27,122,739)</u>	<u>(21,935,569)</u>	<u>(20,450,800)</u>
Adjusted Financing Plan	<u><u>366,279,169</u></u>	<u><u>370,979,414</u></u>	<u><u>370,439,676</u></u>

\*Note: The reduction in debt service is reflecting principal payments of crossover advance refunding bonds. Those principal payments were provided from an escrow account and did not require a tax levy.

# COMPOSITE SPENDING AND FINANCING SUMMARY

SPENDING SUMMARY (By Major Object)					
OBJECT	GENERAL FUND	SPECIAL FUND	DEBT SERVICE	CAPITAL BUDGET	TOTAL
Salaries	84,282,799	49,358,437	38,144	0	133,679,380
Services	14,168,550	24,620,052	37,214	0	38,825,816
Materials and Supplies	7,058,959	15,142,645	0	0	22,201,604
Fringe Benefits	28,547,519	13,410,193	9,917	0	41,967,629
Debt Service	49,867	12,314,354	49,423,035	0	61,787,256
Transfers/Misc.	9,357,374	43,577,000	300,000	0	53,234,374
Improvements	0	2,773,680	0	61,858,000	64,631,680
Capital Outlay	2,863,726	26,112,677	0	0	28,976,403
<b>TOTAL</b>	<b>146,328,794</b>	<b>187,309,038</b>	<b>49,808,310</b>	<b>61,858,000</b>	<b>445,304,142</b>

FINANCING SUMMARY (Revenue By Source)					
SOURCE	GENERAL FUND	SPECIAL FUND	DEBT SERVICE	CAPITAL BUDGET	TOTAL
Use of Fund Balance	1,155,102	1,506,733	26,460,425	0	29,122,260
Transfers	5,964,302	17,988,993	4,207,809	782,000	28,943,104
Taxes	47,349,537	2,063,552	17,067,578	0	66,480,667
Licenses and Permits	2,493,900	3,070,445	0	0	5,564,345
Intergovernmental Revenue	66,315,266	17,787,567	716,305	27,911,000	112,730,138
Fees, Sales and Services	6,997,423	65,867,813	0	0	72,865,236
Enterprise & Utility Revenues	14,752,255	43,303,261	0	0	58,055,516
Other Revenue Sources	1,301,009	35,720,674	1,356,193	33,165,000	71,542,876
<b>TOTAL</b>	<b>146,328,794</b>	<b>187,309,038</b>	<b>49,808,310</b>	<b>61,858,000</b>	<b>445,304,142</b>

## 1994 ADOPTED COMPOSITE SPENDING

(By Department and Fund Type)

DEPARTMENT	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE	CAPITAL BUDGET	TOTAL ALL BUDGETS
City Council	1,582,090	273,000			1,855,090
Mayor's Administration	2,001,258	1,068,017			3,069,275
Human Rights	729,229	131,169			860,398
Human Resources	2,396,875	25,000			2,421,875
Housing Information Office		620,339			620,339
License, Inspection, and Environ. Prot.	2,303,003	4,437,901		255,000	6,995,904
City Attorney	2,247,911	313,546			2,561,457
City Clerk	806,089				806,089
Finance and Management Services	4,251,130	9,930,263		49,000	14,230,393
Public Works	9,170,665	80,135,909		49,090,000	138,396,574
Parks and Recreation	15,036,834	10,991,485		4,973,000	31,001,319
Public Health	3,018,321	7,106,850		76,000	10,201,171
Libraries	6,759,157	888,610		399,000	8,046,767
Police	34,174,066	3,133,247		10,000	37,317,313
Fire and Safety Services	26,519,732	2,198,599		100,000	28,818,331
Planning and Economic Development	1,079,829	22,210,689		6,653,000	29,943,518
Civic Center		5,831,049			5,831,049
Water		37,868,754			37,868,754
General Government Accounts	34,252,605	144,611		253,000	34,650,216
General Debt Service			49,808,310		49,808,310
<b>TOTAL</b>	<b>146,328,794</b>	<b>187,309,038</b>	<b>49,808,310</b>	<b>61,858,000</b>	<b>445,304,142</b>

# GENERAL FUND BUDGET

GENERAL FUND SPENDING SUMMARY (By Department)			
DEPARTMENT	1992 ADOPTED BUDGET	1993 ADOPTED BUDGET	1994 ADOPTED BUDGET
City Council	1,610,198	1,763,043	1,582,090
Mayor's Administration	1,845,095	1,659,728	2,001,258
Human Rights	626,983	628,058	729,229
Human Resources	2,340,417	2,322,701	2,396,875
License, Inspection, and Environ. Prot.	0	2,072,370	2,303,003
City Attorney	1,934,831	2,123,393	2,247,911
City Clerk	1,013,307	970,640	806,089
Finance and Management Services	4,939,435	4,351,290	4,251,130
Public Works	9,185,777	9,253,287	9,170,665
Parks & Recreation	13,224,592	14,179,451	15,036,834
Public Health	3,832,252	3,116,780	3,018,321
Building Inspection	279,706	0	0
Libraries	6,407,136	6,659,024	6,759,157
Police	32,118,227	33,528,278	34,174,066
Fire and Safety Services	25,308,503	26,113,676	26,519,732
Planning and Economic Development	846,176	1,261,919	1,079,829
General Government Accounts	31,054,138	30,922,507	34,252,605
<b>TOTAL</b>	<b>136,566,773</b>	<b>140,926,145</b>	<b>146,328,794</b>

FILE: GFSUMM

# ***SPECIAL FUNDS BUDGET***

<b>SPECIAL FUND SPENDING SUMMARY</b>			
<b>(By Department)</b>			
	1992	1993	<i>1994</i>
	ADOPTED	ADOPTED	<i>ADOPTED</i>
DEPARTMENT	BUDGET	BUDGET	<i>BUDGET</i>
City Council	96,000	50,000	273,000
Mayor's Administration	971,028	959,418	1,068,017
Human Rights	57,600	57,600	131,169
Human Resources	0	0	25,000
Housing Information Office	576,883	590,297	620,339
License, Inspection, and Environ. Prot.	0	4,634,229	4,437,901
City Attorney	279,260	281,216	313,546
City Clerk	0	0	0
Finance and Management Services	10,510,542	9,554,957	9,930,263
Public Works	88,720,387	81,550,001	80,135,909
Parks & Recreation	11,276,144	11,032,132	10,991,485
Public Health	5,232,425	6,299,778	7,106,850
Building Inspection	3,378,973	0	0
Libraries	876,613	855,521	888,610
Police	2,192,370	2,333,573	3,133,247
Fire and Safety Services	2,730,396	1,945,876	2,198,599
Planning and Economic Development	32,933,421	35,499,352	22,210,689
General Government Accounts	1,643,894	1,207,514	144,611
Civic Center	4,229,865	4,565,982	5,831,049
Water Utility	27,697,022	29,140,825	37,868,754
<b>TOTAL</b>	<b>193,402,823</b>	<b>190,558,271</b>	<b>187,309,038</b>

Special Fund budgets are special account budgets, designed to keep track of revenues and expenditures for specific designated purposes. While there are some exceptions, special fund budgets are not supported by property taxes. Rather, they are supported by user fees, assessments and grants, which is why they must be accounted for in separate funds. Saint Paul currently has 72 special funds. Some of these are operating funds, some are project funds, debt services funds and trust funds.